

Exhibit C

In re Big Lots, Inc., et al., Case No. 24-11967

Exhibit C

PwC US Tax LLP

Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
Hourly Services					
2024 Tax Compliance Services					
4/1/2025	Austin Oberhausen	Manager	0425F0077: Discussion with M. Messer (PwC) on OIT adjustments input and new accounts, reviewing adjustments in OneSource	1.00	
4/1/2025	Mackenzie Summers	Associate	0425F0078: Prepare company overview and M-1 inputs	0.50	
4/1/2025	Matthew Messer	Associate	0425F0079: Begin uploading schedule M adjustments and reclasses into system	1.50	
4/1/2025	Matthew Messer	Associate	0425F0080: Discussion with A. Oberhausen (PwC) on OIT adjustments input and new accounts, reviewing adjustments in OneSource	0.50	
4/1/2025	Matthew Messer	Associate	0425F0081: Preparing tracker for Schedule M adjustments	2.00	
4/2/2025	Craig Keller	Partner	0425F0082: Discussion regarding 2024 federal tax return planning with C. Keller (PwC), N. Berkow (PwC)	0.50	
4/2/2025	Brian Trueman	Director	0425F0083: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/2/2025	Nicole Berkow	Senior Manager	0425F0084: 2024 Tax Compliance - Retrieval and review of Schedule M workpapers	1.00	
4/2/2025	Nicole Berkow	Senior Manager	0425F0085: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/2/2025	Nicole Berkow	Senior Manager	0425F0086: Discussion regarding 2024 federal tax return planning with C. Keller (PwC), N. Berkow (PwC)	0.50	
4/2/2025	Anna Belluardo	Manager	0425F0087: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/2/2025	Austin Oberhausen	Manager	0425F0088: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/2/2025	Stella Huang	Senior Associate	0425F0089: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/2/2025	Mackenzie Summers	Associate	0425F0090: Review M Adjustments entered into OneSource Income Tax (OIT) system, that was provided by the client	0.50	
4/2/2025	Matthew Messer	Associate	0425F0091: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/2/2025	Matthew Messer	Associate	0425F0092: Continue importing Schedule M adjustments	1.00	
4/2/2025	Tommy McAvoy	Associate	0425F0093: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/3/2025	Austin Oberhausen	Manager	0425F0094: M-1 OIT walkthrough with M. Summers (PwC)	0.50	
4/3/2025	Austin Oberhausen	Manager	0425F0095: Call with M. Messer (PwC) over Schedule M adjustments and process to get them into system	1.50	
4/3/2025	Austin Oberhausen	Manager	0425F0096: Reviewing first batch of adjustments to be entered in OneSource and making updates in the system	3.00	
4/3/2025	Mackenzie Summers	Associate	0425F0097: M-1 OIT walkthrough with A. Oberhausen (PwC)	0.50	
4/3/2025	Mackenzie Summers	Associate	0425F0098: Review M Adjustments entered into OneSource Income Tax (OIT) system, that was provided by the client	1.00	
4/3/2025	Mackenzie Summers	Associate	0425F0099: Continue to review M Adjustments entered into OneSource Income Tax (OIT) system, that was provided by the client	1.00	

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Date	Name	Position	Description	Hours	Total Compensation
4/3/2025	Matthew Messer	Associate	0425F0100: Call with A. Oberhausen (PwC) over Schedule M adjustments and process to get them into system	1.50	
4/3/2025	Matthew Messer	Associate	0425F0101: Inputting misc. Schedule M adjustments into system	4.00	
4/4/2025	Nicole Berkow	Senior Manager	0425F0102: 2024 Tax Compliance - Retrieval of fixed asset workpapers and correspondence on Alteryx model	1.50	
4/4/2025	Austin Oberhausen	Manager	0425F0103: Reviewing first batch of adjustments to be entered in OneSource and making updates in the system	1.50	
4/4/2025	Matthew Messer	Associate	0425F0104: Continue importing Schedule M adjustments into tracker (RSU, WOTC, propane credit, officer's comp) and review those in system already	1.50	
4/7/2025	Matthew Harris	Senior Manager	0425F0105: 2024 Tax Compliance - Form 4562 model support	0.50	
4/7/2025	Austin Oberhausen	Manager	0425F0106: Responding to client emails and making updates in OneSource for new account mapping	2.00	
4/8/2025	Matthew Harris	Senior Manager	0425F0107: 2024 Tax Compliance - Form 4562 model support	0.50	
4/8/2025	Nicole Berkow	Senior Manager	0425F0108: 2024 Tax Compliance - 4562 model review	0.50	
4/8/2025	Austin Oberhausen	Manager	0425F0109: Reviewing OneSource inputs and walkthrough with M. Messer (PwC) on certain adjustments/reclasses	1.00	
4/8/2025	Ryan Cavanaugh	Senior Associate	0425F0110: 2024 Tax Compliance - Form 4562 model support	1.50	
4/8/2025	Matthew Messer	Associate	0425F0111: Entering and filling out forms for WOTC, Officers comp, reclasses, and new entries and questions for Austin Oberhausen (PwC)	3.50	
4/8/2025	Matthew Messer	Associate	0425F0112: Reviewing OneSource inputs and walkthrough with A. Oberhausen (PwC) on certain adjustments/reclasses	1.00	
4/9/2025	Brian Trueman	Director	0425F0113: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/9/2025	Nicole Berkow	Senior Manager	0425F0114: 2024 Tax Compliance - 4562 model review	1.00	
4/9/2025	Nicole Berkow	Senior Manager	0425F0115: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/9/2025	Anna Belluardo	Manager	0425F0116: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/9/2025	Austin Oberhausen	Manager	0425F0117: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/9/2025	Austin Oberhausen	Manager	0425F0118: Reviewing OneSource inputs on certain adjustments/reclasses	0.50	
4/9/2025	Stella Huang	Senior Associate	0425F0119: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/9/2025	Mackenzie Summers	Associate	0425F0120: Review M Adjustments entered into OneSource Income Tax (OIT) system, that was provided by the client	1.00	
4/9/2025	Matthew Messer	Associate	0425F0121: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/9/2025	Matthew Messer	Associate	0425F0122: Reclass entry M adjustment and beginning to check over entries entered	1.00	
4/9/2025	Mia Gerthoffer	Associate	0425F0123: Connect R. Miller (PwC) on action items for Vietnam RO and reporting, research outstanding items needed to complete 8858 for Vietnam RO	1.00	

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Date	Name	Position	Description	Hours	Total Compensation
4/9/2025	Tommy McAvoy	Associate	0425F0124: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/10/2025	Brian Trueman	Director	0425F0125: Discuss state specific modification questions with M. Burris (Big Lots)	0.50	
4/10/2025	Matthew Messer	Associate	0425F0126: Review and finalize Big Lots adjustments after talk with A. Oberhausen (PwC)	1.00	
4/10/2025	Tommy McAvoy	Associate	0425F0127: Updating Tax Docs for client email	0.50	
4/11/2025	Austin Oberhausen	Manager	0425F0128: OneSource adjustment review and updates	1.00	
4/14/2025	Stella Huang	Senior Associate	0425F0129: Rollover binders in OneSource Income Tax to prepare 2024 state extensions.	0.50	
4/14/2025	Stella Huang	Senior Associate	0425F0130: Rollover OIT binders for state extensions	0.50	
4/14/2025	Mia Gerthoffer	Associate	0425F0131: Big Lots Form 8858 OIT Access/Regroup with compliance team	0.50	
4/14/2025	Tommy McAvoy	Associate	0425F0132: Preparing state extensions	2.00	
4/15/2025	Austin Oberhausen	Manager	0425F0133: OneSource adjustment review and updates	1.00	
4/15/2025	Matthew Messer	Associate	0425F0134: Inputting adjustments from 4/13 upload	1.50	
4/16/2025	Tom Carpenter	Director	0425F0135: Rep office compliance updates	0.50	
4/16/2025	Austin Oberhausen	Manager	0425F0136: OneSource adjustment review and updates	1.00	
4/16/2025	Stella Huang	Senior Associate	0425F0137: Review 2024 state extension forms.	2.50	
4/16/2025	Matthew Messer	Associate	0425F0138: Finish inputting Big Lots adjustments from 4/13 and 4/16 batch	4.00	
4/17/2025	Brian Trueman	Director	0425F0139: Addressing Texas and Tennessee considerations and questions from M. Burris (Big Lots)	1.00	
4/17/2025	Austin Oberhausen	Manager	0425F0140: OneSource adjustment review and updates	1.50	
4/17/2025	Mackenzie Summers	Associate	0425F0141: Review M Adjustments entered into OneSource Income Tax (OIT) system, that was provided by the client	1.00	
4/18/2025	Stella Huang	Senior Associate	0425F0142: Review state extension forms after updates and work on resolving Texas form incomplete notice.	2.00	
4/18/2025	Kaylee McMullen	Associate	0425F0143: 2025 Tax Compliance - Form 8858 Review	0.50	
4/18/2025	Mia Gerthoffer	Associate	0425F0144: Regroup on OIT and items needed for Vietnam and China Rep Office filings	0.50	
4/21/2025	Austin Oberhausen	Manager	0425F0145: OneSource adjustment review and updates	1.00	
4/21/2025	Stella Huang	Senior Associate	0425F0146: Finalize review of state extensions after additional updates	0.50	
4/21/2025	Matthew Messer	Associate	0425F0147: Input 4/21 Big Lots adjustments sent over into OIT	1.00	
4/21/2025	Mia Gerthoffer	Associate	0425F0148: CN Rep Office 8858 Info deep dive and OIT population	1.50	
4/22/2025	David Ernack	Principal	0425F0149: 2024 Tax Compliance - Consideration of CbCr requirements for Rep Offices	0.50	
4/22/2025	Anna Belluardo	Manager	0425F0150: Big Lots state compliance	0.50	
4/23/2025	Nicole Berkow	Senior Manager	0425F0151: 2024 Tax Compliance - Retrieval and review of Schedule M workpapers and coordination with B. Slayman (Big Lots)	1.50	
4/23/2025	Austin Oberhausen	Manager	0425F0152: Federal extension review and updates, delivery to client and e-file	2.00	
4/23/2025	Matthew Messer	Associate	0425F0153: Adjustment fix for Mark Burris (Big Lots) from email and inputting adjustments from 4/22/2025 batch sent over	1.50	
4/23/2025	Mia Gerthoffer	Associate	0425F0154: Finalize form 8858 draft for CN rep office, determine correct OIT binder, compile draft and support	2.00	
4/28/2025	Nicole Berkow	Senior Manager	0425F0155: 2024 Tax Compliance - Data gathering and documentation in support of the 2024 tax return	1.50	
4/28/2025	Kaylee McMullen	Associate	0425F0156: 2024 Tax Compliance - Form 8858 Review	2.00	
4/28/2025	Matthew Messer	Associate	0425F0157: Inputting adjustments from 4/22	1.00	
4/29/2025	Lesa Shoemaker	Partner	0425F0158: Big Lots returns and tracker discuss returns	1.00	
4/29/2025	Brian Trueman	Director	0425F0159: Review state extension calculations and prepare forms	3.00	
4/29/2025	Nicole Berkow	Senior Manager	0425F0160: 2024 Tax Compliance - Data gathering and documentation in support of the 2024 tax return	1.00	
4/29/2025	Austin Oberhausen	Manager	0425F0161: OneSource adjustment review and updates	1.00	
4/29/2025	Stella Huang	Senior Associate	0425F0162: Address director comments on state extensions	1.50	

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Date	Name	Position	Description	Hours	Total Compensation
4/29/2025	Stella Huang	Senior Associate	0425F0163: Review Texas forms prepared for notice	1.50	
4/30/2025	Craig Keller	Partner	0425F0164: Call to discuss presentation of sale of inventory on Form 4797 and potential state tax consequences with C. Keller (PwC), B. Trueman (PwC), N. Berkow (PwC)	0.50	
4/30/2025	Craig Keller	Partner	0425F0165: Call to discuss overall status of 2024 tax return and next steps regarding treatment of bankruptcy costs with C. Keller (PwC), N. Berkow (PwC)	1.00	
4/30/2025	Brian Trueman	Director	0425F0166: Call to discuss presentation of sale of inventory on Form 4797 and potential state tax consequences with C. Keller (PwC), B. Trueman (PwC), N. Berkow (PwC)	0.50	
4/30/2025	Brian Trueman	Director	0425F0167: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/30/2025	Brian Trueman	Director	0425F0168: Discuss Federal return presentational items with N. Berkow (PwC)	1.50	
4/30/2025	Nicole Berkow	Senior Manager	0425F0169: Call to discuss presentation of sale of inventory on Form 4797 and potential state tax consequences with C. Keller (PwC), B. Trueman (PwC), N. Berkow (PwC)	0.50	
4/30/2025	Nicole Berkow	Senior Manager	0425F0170: Discuss Federal return presentational items with B. Trueman (PwC)	1.50	
4/30/2025	Nicole Berkow	Senior Manager	0425F0171: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/30/2025	Nicole Berkow	Senior Manager	0425F0172: Call to discuss overall status of 2024 tax return and next steps regarding treatment of bankruptcy costs with C. Keller (PwC), N. Berkow (PwC)	1.00	
4/30/2025	Anna Belluardo	Manager	0425F0173: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/30/2025	Austin Oberhausen	Manager	0425F0174: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/30/2025	Stella Huang	Senior Associate	0425F0175: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/30/2025	Stella Huang	Senior Associate	0425F0176: Updates to state extensions for estimated payments made provided by client	0.50	
4/30/2025	Matthew Messer	Associate	0425F0177: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
4/30/2025	Tommy McAvoy	Associate	0425F0178: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), A. Oberhausen (PwC)	0.50	
5/1/2025	Brian Trueman	Director	0525F0179: State extension questions with M. Burris (Big Lots), discuss Oregon and New York payments and calculations for FY24	2.00	
5/1/2025	Nicole Berkow	Senior Manager	0525F0180: 2024 Tax Compliance - Data gathering related to bankruptcy and other transaction-related costs	1.00	
5/1/2025	Stella Huang	Senior Associate	0525F0181: Updates to state extensions per client comments and respond to client emails	1.50	
5/2/2025	David Ernack	Principal	0525F0182: 2024 Tax Compliance - Review and comment on write-up of transfer pricing considerations	1.00	
5/2/2025	Brian Trueman	Director	0525F0183: Finalize State extensions, discuss City returns and the State Depreciation workflow with M. Burris (Big Lots)	2.00	
5/5/2025	Brian Trueman	Director	0525F0184: Update on City BOT technology for completion of local returns	0.50	
5/5/2025	Tom Carpenter	Director	0525F0185: Review Forms 8858	1.50	

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Date	Name	Position	Description	Hours	Total Compensation
5/5/2025	Nicole Berkow	Senior Manager	0525F0186: 2024 Tax Compliance - Coordination and assistance with State Depreciation Alteryx model at request of M. Burris (Big Lots)	1.50	
5/5/2025	Stella Huang	Senior Associate	0525F0187: Test run for 2024 corporate city automation tool	0.50	
5/5/2025	Matthew Messer	Associate	0525F0188: Return summary of taxable income from this year to last year	0.50	
5/6/2025	Brian Trueman	Director	0525F0189: Connecticut extension and bonus depreciation implications	0.50	
5/6/2025	Stella Huang	Senior Associate	0525F0190: Answer client question on CT FCI credit and email to automations support to troubleshoot city bot	1.00	
5/6/2025	Mackenzie Summers	Associate	0525F0191: Review M Adjustments entered into OneSource Income Tax (OIT) system, that was provided by the client	1.00	
5/7/2025	Craig Keller	Partner	0525F0192: Call to discuss 2024 tax compliance status and latest updates to information provided with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), C. Keller (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), M. Messer (PwC), A. Oberh	0.50	
5/7/2025	Brian Trueman	Director	0525F0193: Call to discuss 2024 tax compliance status and latest updates to information provided with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), C. Keller (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), M. Messer (PwC), A. Oberh	0.50	
5/7/2025	Brian Trueman	Director	0525F0194: Questions from M. Burris (Big Lots) on credits and carryforward balances	0.50	
5/7/2025	Nicole Berkow	Senior Manager	0525F0195: Call to discuss 2024 tax compliance status and latest updates to information provided with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), C. Keller (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), M. Messer (PwC), A. Oberh	0.50	
5/7/2025	Anna Belluardo	Manager	0525F0196: Call to discuss 2024 tax compliance status and latest updates to information provided with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), C. Keller (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), M. Messer (PwC), A. Oberh	0.50	
5/7/2025	Austin Oberhausen	Manager	0525F0197: Call to discuss 2024 tax compliance status and latest updates to information provided with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), C. Keller (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), M. Messer (PwC), A. Oberh	0.50	
5/7/2025	Austin Oberhausen	Manager	0525F0198: Form 4797 review and updates, discussion with client on presentation and walkthrough	1.50	
5/7/2025	Stella Huang	Senior Associate	0525F0199: Call to discuss 2024 tax compliance status and latest updates to information provided with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), C. Keller (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), M. Messer (PwC), A. Oberh	0.50	
5/7/2025	Matthew Messer	Associate	0525F0200: Call to discuss 2024 tax compliance status and latest updates to information provided with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), C. Keller (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), M. Messer (PwC), A. Oberh	0.50	
5/7/2025	Tommy McAvoy	Associate	0525F0201: Call to discuss 2024 tax compliance status and latest updates to information provided with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and N. Berkow (PwC), C. Keller (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), M. Messer (PwC), A. Oberh	0.50	
5/8/2025	Matthew Messer	Associate	0525F0202: Inputting adjustments from 5/1 and 5/6 and revising reclass adjustments	1.50	
5/9/2025	Brian Trueman	Director	0525F0203: Follow up discussion with M. Burris (Big Lots) on State Extensions & City BOT capabilities	0.50	
5/12/2025	Brian Trueman	Director	0525F0204: State Extensions discussions with M. Burris (Big Lots), discuss minimum taxes at City level to be paid with returns	1.00	
5/12/2025	Stella Huang	Senior Associate	0525F0205: Verify whether local extensions are needed and check KY and OR local minimum tax due.	1.00	
5/12/2025	Matthew Messer	Associate	0525F0206: Generating return summary for comparison to last year	1.00	
5/13/2025	Brian Trueman	Director	0525F0207: Discuss approach with M. Burris (Big Lots) on City extensions and timing of payment	0.50	
5/13/2025	Brian Trueman	Director	0525F0208: Work through bonus depreciation modifications and update from federal/Big Lots	2.00	
5/13/2025	Matthew Messer	Associate	0525F0209: Process files uploaded on 5/9 from Big Lots and review recently inputted adjustments	1.50	
5/14/2025	Brian Trueman	Director	0525F0210: Bonus depreciation information for workflow, analyze state modifications.	2.00	

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PwC US Tax LLP

Professional Services by Project, Professional, and Date

Exhibit C

Date	Name	Position	Description	Hours	Total Compensation
5/14/2025	Stella Huang	Senior Associate	0525F0211: Address extension e-file rejections and review depreciation Alteryx output file	1.50	
5/15/2025	Brian Trueman	Director	0525F0212: Discuss extensions submissions with client (Big Lots)	0.50	
5/16/2025	Mackenzie Summers	Associate	0525F0213: Review M Adjustments entered into OneSource Income Tax (OIT) system, that was provided by the client	0.50	
5/16/2025	Matthew Messer	Associate	0525F0214: Second review over adjustments entered from 5/9	0.50	
5/20/2025	Matthew Messer	Associate	0525F0215: Big Lots Form 4797 and troubleshooting discussion with A. Oberhausen (PwC)	3.50	
5/21/2025	Craig Keller	Partner	0525F0216: Call to discuss 2024 tax return and review taxable income calculation with N. Berkow (PwC), A. Oberhausen (PwC), C. Keller (PwC)	0.50	
5/21/2025	Nicole Berkow	Senior Manager	0525F0217: Call to discuss 2024 tax return and review taxable income calculation with N. Berkow (PwC), A. Oberhausen (PwC), C. Keller (PwC)	0.50	
5/21/2025	Austin Oberhausen	Manager	0525F0218: Call to discuss 2024 tax return and review taxable income calculation with N. Berkow (PwC), A. Oberhausen (PwC), C. Keller (PwC)	0.50	
5/21/2025	Matthew Messer	Associate	0525F0219: Big Lots Return Summary, formatting errors, and reconciling differences	1.50	
5/27/2025	Brian Trueman	Director	0525F0220: State compliance questions on NOLs and OIT	1.00	
5/28/2025	Brian Trueman	Director	0525F0221: Discussion with M. Burris (Big Lots) regarding state NOL limitation and related research	2.50	
5/28/2025	Matthew Messer	Associate	0525F0222: Talking to B. Slayman (Big Lots) about 4797 data for Big Lots on individual segment level and looking into what is causing differences in consolidation	2.00	
5/29/2025	Brian Trueman	Director	0525F0223: Connect with M. Burris (Big Lots) on implications of Federal accruals, updates on bonus depreciation and finalizing FTI	1.00	
5/29/2025	Matthew Messer	Associate	0525F0224: Updating and analyzing Big Lots form 4797 by segment info so that it consolidates correctly	3.50	
5/30/2025	Matthew Messer	Associate	0525F0225: Updating and analyzing Big Lots form 4797 by segment from info received from B. Slayman (Big Lots)	2.50	
6/2/2025	Brian Trueman	Director	0625F0226: State return information and federal updates with team.	1.00	
6/2/2025	Anna Belluardo	Manager	0625F0227: Updates to Flex and Team builder for staffing and engagement hours/timing and regrouping on status	1.50	
6/3/2025	Brian Trueman	Director	0625F0228: Discuss various state items with M. Burris (Big Lots) for returns (e.g. bonus depreciation, overpayments, NOLs)	0.50	
6/3/2025	Anna Belluardo	Manager	0625F0229: Email to client to answer information request	0.50	
6/4/2025	Craig Keller	Partner	0625F0230: Call to discuss federal and state return status with A. Oberhausen (PwC), C. Keller (PwC), B. Trueman (PwC), A. Belluardo (PwC), M. Messer (PwC), S. Huang (PwC)	0.50	
6/4/2025	Brian Trueman	Director	0625F0231: Call to discuss federal and state return status with A. Oberhausen (PwC), C. Keller (PwC), B. Trueman (PwC), A. Belluardo (PwC), M. Messer (PwC), S. Huang (PwC)	0.50	
6/4/2025	Anna Belluardo	Manager	0625F0232: Call to discuss federal and state return status with A. Oberhausen (PwC), C. Keller (PwC), B. Trueman (PwC), A. Belluardo (PwC), M. Messer (PwC), S. Huang (PwC)	0.50	
6/4/2025	Austin Oberhausen	Manager	0625F0233: Call to discuss federal and state return status with A. Oberhausen (PwC), C. Keller (PwC), B. Trueman (PwC), A. Belluardo (PwC), M. Messer (PwC), S. Huang (PwC)	0.50	
6/4/2025	Stella Huang	Senior Associate	0625F0234: Call to discuss federal and state return status with A. Oberhausen (PwC), C. Keller (PwC), B. Trueman (PwC), A. Belluardo (PwC), M. Messer (PwC), S. Huang (PwC)	0.50	
6/4/2025	Matthew Messer	Associate	0625F0235: Call to discuss federal and state return status with A. Oberhausen (PwC), C. Keller (PwC), B. Trueman (PwC), A. Belluardo (PwC), M. Messer (PwC), S. Huang (PwC)	0.50	
6/11/2025	Craig Keller	Partner	0625F0236: Call to discuss federal and state return status with A. Oberhausen (PwC), C. Keller (PwC), B. Trueman (PwC), A. Belluardo (PwC), M. Messer (PwC)	0.50	
6/11/2025	Brian Trueman	Director	0625F0237: Call to discuss federal and state return status with A. Oberhausen (PwC), C. Keller (PwC), B. Trueman (PwC), A. Belluardo (PwC), M. Messer (PwC)	0.50	
6/11/2025	Brian Trueman	Director	0625F0238: Discuss apportionment information and treatment of federal accruals with Big Lots team	0.50	

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Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
6/11/2025	Anna Belluardo	Manager	0625F0239: Call to discuss federal and state return status with A. Oberhausen (PwC), C. Keller (PwC), B. Trueman (PwC), A. Belluardo (PwC), M. Messer (PwC)	0.50	
6/11/2025	Austin Oberhausen	Manager	0625F0240: Call to discuss federal and state return status with A. Oberhausen (PwC), C. Keller (PwC), B. Trueman (PwC), A. Belluardo (PwC), M. Messer (PwC)	0.50	
6/11/2025	Matthew Messer	Associate	0625F0241: Call to discuss federal and state return status with A. Oberhausen (PwC), C. Keller (PwC), B. Trueman (PwC), A. Belluardo (PwC), M. Messer (PwC)	0.50	
6/13/2025	Brian Trueman	Director	0625F0242: Review information from M. Burris (Big Lots) for state returns	1.00	
6/16/2025	Brian Trueman	Director	0625F0243: Begin going through state information provided by M. Burris (Big Lots)	0.50	
6/16/2025	Anna Belluardo	Manager	0625F0244: Apportionment import, OIT setup, workpaper listing and tracking	1.50	
6/16/2025	Stella Huang	Senior Associate	0625F0245: Update OIT apportionment logic charts and categories for new sales accounts	2.00	
6/17/2025	Anna Belluardo	Manager	0625F0246: Workpaper review/organizing	0.50	
6/17/2025	Stella Huang	Senior Associate	0625F0247: Update apportionment details workpapers for Big Lot Stores and Big Lots Inc.	3.00	
6/18/2025	Stella Huang	Senior Associate	0625F0248: Review workpapers listing and update various state specific workpapers	2.50	
6/19/2025	Anna Belluardo	Manager	0625F0249: Workpaper preparation and updates to tracker	3.50	
6/19/2025	Stella Huang	Senior Associate	0625F0250: Update state modifications file	1.00	
6/20/2025	Stella Huang	Senior Associate	0625F0251: Rollover and update state specific apportionment workpapers	1.50	
6/23/2025	Anna Belluardo	Manager	0625F0252: Call to discuss state returns process and timing with A. Belluardo (PwC), C. Trout (PwC), E. Nguyen (PwC), G. Thirani (PwC), N. Patterson (PwC), S. Huang (PwC), N. Troncoso (PwC)	0.50	
6/23/2025	Nicholl Troncoso	Manager	0625F0253: Call to discuss state returns process and timing with A. Belluardo (PwC), C. Trout (PwC), E. Nguyen (PwC), G. Thirani (PwC), N. Patterson (PwC), S. Huang (PwC), N. Troncoso (PwC)	0.50	
6/23/2025	Natania Patterson	Senior Associate	0625F0254: Call to discuss state returns process and timing with A. Belluardo (PwC), C. Trout (PwC), E. Nguyen (PwC), G. Thirani (PwC), N. Patterson (PwC), S. Huang (PwC), N. Troncoso (PwC)	0.50	
6/23/2025	Stella Huang	Senior Associate	0625F0255: Call to discuss state returns process and timing with A. Belluardo (PwC), C. Trout (PwC), E. Nguyen (PwC), G. Thirani (PwC), N. Patterson (PwC), S. Huang (PwC), N. Troncoso (PwC)	0.50	
6/23/2025	Christopher Trout	Specialist	0625F0256: Call to discuss state returns process and timing with A. Belluardo (PwC), C. Trout (PwC), E. Nguyen (PwC), G. Thirani (PwC), N. Patterson (PwC), S. Huang (PwC), N. Troncoso (PwC)	0.50	
6/23/2025	Emily Nguyen	Specialist	0625F0257: Call to discuss state returns process and timing with A. Belluardo (PwC), C. Trout (PwC), E. Nguyen (PwC), G. Thirani (PwC), N. Patterson (PwC), S. Huang (PwC), N. Troncoso (PwC)	0.50	
6/23/2025	Gikita Thirani	Specialist	0625F0258: Call to discuss state returns process and timing with A. Belluardo (PwC), C. Trout (PwC), E. Nguyen (PwC), G. Thirani (PwC), N. Patterson (PwC), S. Huang (PwC), N. Troncoso (PwC)	0.50	
6/24/2025	Ryan Gustafson	Specialist	0625F0259: Began formatting updates to MOD File for new structure (10DIVCON and 16DIVCON)	1.00	
6/24/2025	Ryan Gustafson	Specialist	0625F0260: Prepped LA and MA returns for franchise apportionments	3.00	
6/25/2025	Anna Belluardo	Manager	0625F0261: Reviewing and updating state workpapers	2.00	
6/25/2025	Ryan Gustafson	Specialist	0625F0262: Finalize formatting updates for MOD File for new structure (10DIVCON and 16DIVCON)	0.50	
6/25/2025	Ryan Gustafson	Specialist	0625F0263: Prepped NY (line item) and NH (all entities) apportionments	3.00	
6/25/2025	Ryan Gustafson	Specialist	0625F0264: Reviewed combined workpaper - identified states with hardcoded values/reference issues	2.00	
Subtotal - 2024 Tax Compliance Services				203.00	\$0.00
Total - Hours and Compensation Sought - Fixed Fee Services				203.00	\$0.00